



JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF EDUCATION
LANSING



THOMAS D. WATKINS, JR.
SUPERINTENDENT OF
PUBLIC INSTRUCTION

MEMORANDUM

TO: School Districts Operating Educational Programs On The Grounds
of Child Caring Institutions and Juvenile Detention Facilities

FROM: Jacquelyn J. Thompson, Ph.D., Director
Office of Special Education and Early Intervention Services

DATE: July 19, 2004

SUBJECT: Actual Cost Report for Claiming Reimbursement under Section 24
of the State School Aid Act (Form SE-4824)

Attached is a copy of the 2003-04 Section 24 Actual Cost Report for Public School Districts Approved to Operate Programs on the Grounds of Child Caring Institutions and Juvenile Detention Facilities. This report is required by school districts that wish to have the added costs of these programs reimbursed under Section 24 of the State School Aid Act.

Districts are reminded that Section 24 only reimburses costs for pupils placed by the court system or Family Independence Agency (FIA).

During the completion of the 2002-03 funding cycle, it was discovered that the pupil FTE reported by many districts did not match the DS-4120 audited pupil membership reports. Districts are reminded that pupils claimed as special education and regular education on the SE-4824 must match those on the DS-4120 for the September 2003 and February 2003 count dates. Please work with your ISD Pupil Accounting Auditor to ensure accuracy. Inaccurate pupil counts will affect future years funding.

If you have any questions regarding the form, please contact Dianne Easterling at (517) 241-4517.

Attachment

OSE/EIS-04-12

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MICHIGAN DEPARTMENT OF EDUCATION
Office of Special Education and Early Intervention Services
Finance Management Unit
P.O. Box 30008, Lansing, Michigan 48909

AUTHORITY: Section 24 of Act 94,
PA 1979 as amended.
COMPLETION: Required for a district
to collect state categorical aid.

Direct questions regarding
this form to Dianne Easterling
at (517) 241-4517.

**2003-04 SECTION 24
ACTUAL COST REPORT FOR PUBLIC SCHOOL DISTRICTS
APPROVED TO OPERATE PROGRAMS ON THE GROUNDS OF
CHILD CARING INSTITUTIONS AND JUVENILE DETENTION FACILITIES**

EDUCATIONAL AGENCY	Legal Name of School District	District Code No.	Telephone - Area Code/Local No.
	Address	City	Zip Code

MAILING INSTRUCTIONS:

DISTRICT: Return ORIGINAL and ONE copy **by September 17, 2004** to the intermediate district.
Retain ONE copy.
ISD: Return ORIGINAL **by October 1, 2004** to the STATE address above.
Retain ONE copy for your records.

INSTRUCTIONS:

1. Districts approved by the Department to operate a program on the grounds of a child caring institution that had costs in excess of the foundation allowance and federal funds generated by the on-grounds program qualify for Section 24 funding. This form must be filed to receive the added cost reimbursement for on-grounds programs. **Complete a separate form for each facility.**
2. Costs must be within the budget amount approved by the Department. The district must include an explanation of any line item that exceeds the approved budget.
3. All costs claimed on this form must be within the limits specified in the "Criteria for Direct Funding Public School Programs Servicing Pupils On The Grounds of Child Caring Institutions and Juvenile Detention Facilities" dated July, 2003.
4. **Districts with more than one (1) facility must complete a separate Section 24 Actual Cost Report (page 2) for each facility. Sum these costs on page 3.**

CERTIFICATION: I certify that the information submitted on this report is true and correct to the best of my knowledge.
This report was prepared in cooperation with the business staff and the costs reported are proper charges to Section 24. All records and schedules (including time reports supporting proration of personnel) used in the preparation of this report will be kept for five years for audit purposes.

Date _____ Superintendent or
Authorized Official _____ (Signature)
Contact Person _____ Telephone _____
Area Code/Local No. _____

2003-04 Section 24 Final Costs

School District Name: _____

District

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Name of Facility: _____

Code:

Count of Pupils Educated On-Grounds as of September 24, 2003*:

*This must agree with the districts audited DS-4120
Pupil Membership Count for September 2003

Regular Education	Head Count	_____	FTE	_____
Section 52	Head Count	_____	FTE	_____
Section 53a	Head Count	_____	FTE	_____
Non-court/non-FIA or non-Section 53a	Head Count	_____	FTE	_____
Total	Head Count	_____	FTE	_____

Directions:

- 1) Do not include any costs reimbursed with federal funds.
- 2) **Report costs to the nearest dollar.**
- 3) List personnel in school year full time equivalency (FTE), prorate to tenths (.0).
- 4) Refer to the "Special Education List of Allowable Expenditures" for a description of reimbursable items by function and object codes.
- 5) **Attach detailed information explaining the amounts under "Other Expenses."**

Category		PERSONNEL		COSTS							
		Profes- sional	Aides/ Clerical	Salaries	Fringe Benefits	Purchased Services Contracted Staff	Purchased Services	Supplies and Materials	Other Expenses	TOTAL	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
1	Regular Ed Teachers										
2	Regular Ed Aides										
3	Special Ed Teachers										
4	Special Ed Aides										
5	Teacher Consultants										
6	Psychologists										
7	Speech										
8	School Liaison										
9	Social Work										
10	Clerical										
11	School Counselor										
12	Other (itemize below)										
13											
14											
15	Capital Outlay										
16	Total (line 1 thru 15)										

Additional Data:

- 1) Number of Days of Instruction _____ Number of Hours of Instruction _____
- 2) Name of School Liaison _____
 - a. Special Education Approval _____ yes _____ no
 - b. If yes, type of approval _____

School District Name: _____

District
Code:

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2003-04 SECTION 24 BUDGET CALCULATION

I. DATA

1. Total Cost from line 15 of page 2 _____
2. Total FTEs in the facility divided into Section 52 FTE in facility equals _____% Section 52
3. Total FTEs in the facility divided into Section 53a FTE in facility equals _____% Section 53a
4. Total FTEs in the facility divided into Regular Education FTE in facility equals _____% Regular Education
(note: the percentages on lines 2, 3, and 4 may not total 100%)
5. District's 2003-04 Foundation Allowance (capped at \$8,000) _____
6. Total Regular Education FTE Count (audited DS-4120) for the facility
 - a. February 12, 2003 Pupil Count _____
 - b. September 24, 2003 Pupil Count _____
7. Total Section 52 FTE Count (audited DS-4120) for the facility
 - a. February 12, 2003 Pupil Count _____
 - b. September 24, 2003 Pupil Count _____
8. District's Total 2003-04 Section 52 Costs
(from the 2003-04 SE-4096, page 3, line 46, column 9) _____
9. District's Total 2003-04 Section 52 Special Education Transportation Costs
(from the 2003-04 SE-4094, page 2, line 28, column 4) _____
10. District's FY 04 Section 51a(3) Calculation Amount for Local Districts and
Section 51(3) Payment for Intermediate Districts
(state aid status report–August) _____

School District Name: _____

District
Code:

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2003-04 SECTION 24 BUDGET CALCULATION

II. PRORATION OF COSTS

	Section 52	Section 53a	Regular Education
11. Put the Total Base Cost from line 1 on each line	_____	_____	_____
12. Percent of Pupils (from lines 2 through 4)	_____	_____	_____
	(from Line 2)	(from Line 3)	(from Line 4)
13. Cost Proration (line 11 x line 12)	<div style="border: 1px solid black; padding: 2px; display: inline-block;"> <div style="text-align: right; font-weight: bold; font-size: small;">A</div> <div>13a</div> </div>	<div style="border: 1px solid black; padding: 2px; display: inline-block;"> <div style="text-align: right; font-weight: bold; font-size: small;">B</div> <div>13b</div> </div>	13c _____
14. Regular Education Foundation Deduct (line 6a x .2 x line 5) + (line 6b x .8 x line 5)			_____
15. Section 24 Regular Education Added Cost (line 13c – line 14)			_____

A This goes only on Line 15 of the SE-4096 cost page for Section 52.

B This goes only on Line 15 of the SE-4096 cost page for Section 53a.

School District Name: _____

District
Code:

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2003-04 SECTION 24 BUDGET CALCULATION

III. FINAL CALCULATIONS

To be completed by the State

16. Section 52 Costs
(from line 13a) _____
17. Section 52 Liability
(line 16 x .286138) _____
18. Section 52 Foundation Paid
(line 7a x .2 x line 5) + (line 7b x .8 x line 5) _____
19. Amount Reimbursed Under Section 51a
(greater of line 17 or line 18) _____
20. Unreimbursed Section 52 Costs for Non-Hold Harmless Districts
(line 16 – line 19) _____
21. Complete for Hold Harmless Districts Only
(Districts who receive a calculated allowance under Section 51a(3))
- a. District's Total 2003-04 Section 51a(3) Amount
(from line 10) _____
- b. Percent of Section 51a(3) Attributable to Special Education Instructional Costs
(line 8 x .286138) ÷ ((line 8 x .286138) + (line 9 x .704165)) _____
- c. Amount of Section 51a(3) Attributable to Special Education Instructional Costs
(line 21a x line 21b) _____
- d. Amount of Section 51a(3) Attributable to the Facility Program
(line 16 ÷ line 8) x line 21c _____
22. Unreimbursed Section 52 Costs for Hold Harmless Districts
(line 20 – line 21d) _____
23. Section 24 Total Payment
- a. Non-Hold Harmless District
(line 15 + line 20) _____
- b. Hold Harmless District
(line 15 + line 22) _____